

**SIXTEENTH (16th) JUDICIAL DISTRICT
COURT - DISTRICT JUDGE**

New Iberia, Louisiana

Financial Report

Year Ended December 31, 2009

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

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KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

C. Burton Kolder, CPA*
Russell F. Champagne, CPA*
Victor R. Slaven, CPA*
P. Troy Courville, CPA*
Gerald A. Thibodeaux, Jr., CPA*
Robert S. Carter, CPA*
Arthur R. Maxon, CPA*

Tynes E. Mixon, Jr., CPA
Allen J. LaBry, CPA
Albert R. Leger, CPA, PFS, CSA*
Penny Angelle Scruggins, CPA
Christine L. Cousin, CPA
Mary T. Thibodeaux, CPA
Marshall W. Gundry, CPA
Alan M. Taylor, CPA
James R. Roy, CPA
Robert J. Metz, CPA
Kelly M. Doucet, CPA
Cheryl L. Bartley, CPA, CVA
Mandy B. Seif, CPA
Paul L. Delcambre, Jr., CPA
Wanda F. Arcement, CPA, CVA
Kristin B. Dauzat, CPA
Richard R. Anderson Sr., CPA
Carolyn C. Anderson, CPA

Retired
Conrad O. Chapman, CPA* 2006
Harry J. Ciofalo, CPA 2007

* A Professional Accounting Corporation

OFFICES

183 South Beadle Rd
Lafayette, LA 70508
Phone (337) 232-4141
Fax (337) 232-8660

450 East Main Street
New Iberia, LA 70560
Phone (337) 367-9204
Fax (337) 367-9208

119 East Bridge St
Breaux Bridge, LA 70517
Phone (337) 332-4020
Fax (337) 332-2867

200 South Main Street
Abbeville, LA 70510
Phone (337) 893-7944
Fax (337) 893-7946

1234 David Dr. Ste 203
Morgan City, LA 70380
Phone (985) 384-2020
Fax (985) 384-3020

1013 Main Street
Franklin, LA 70538
Phone (337) 828-0272
Fax (337) 828-0290

406 West Cotton Street
Ville Platte, LA 70566
Phone (337) 363-2792
Fax (337) 363-3049

133 East Waddell St.
Marksville, LA 71351
Phone (318) 253-9252
Fax (318) 253-8661

332 West Sixth Avenue
Oberlin, LA 70655
Phone (337) 639-4737
Fax (337) 639-4568

621 Main Street
Pineville, LA 71360
Phone (318) 442-4421
Fax (318) 442-8933

WEB SITE:
WWW.KCSRCPAS.COM

INDEPENDENT AUDITOR'S REPORT

To the Honorable Judges of the
Sixteenth Judicial District Court-District Judge
Parishes of Iberia, St. Martin and St. Mary, Louisiana
New Iberia, Louisiana

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Sixteenth Judicial District Court-District Judge (District Court Judge), as of and for the year ended December 31, 2009, which collectively comprise the District Court Judge's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the District Court Judge's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Sixteenth Judicial District Court- District Judge as of December 31, 2009, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated May 18, 2010 on our consideration of the District Court Judge's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and important for assessing the results of our audit.

The Management's Discussion and Analysis and the required supplementary information on pages 3 through 11 and 36 through 39, respectively, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures to the Management's Discussion and Analysis, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the Management's Discussion and Analysis. However, we did not audit the information and express no opinion on it. The required supplementary information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly presented in all material respects in relation to the basic financial statements taken as a whole. The prior year comparative information on the budgetary comparison schedules has been derived from the District Judge's 2008 financial statements, which was subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, was fairly presented in all material respects in relation to the basic financial statements taken as a whole.

Kolder, Champagne, Slaven & Company, LLC
Certified Public Accountants

New Iberia, Louisiana
May 18, 2010

SIXTEENTH JUDICIAL DISTRICT COURT
Parishes of Iberia, St. Martin and St. Mary

MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2009

This section of the Sixteenth Judicial District Court – District Judges (District Court) financial report is a discussion and analysis of the financial performance of the District Court during the fiscal year ended December 31, 2009. The District Court's financial performance is discussed and analyzed within the context of the basic financial statements and the accompanying notes to the financial statements and should be read in conjunction with the financial report as a whole.

FINANCIAL HIGHLIGHTS

Total revenues were \$1,204,470 for 2009, a decrease of \$10,425 or 1% less than the previous year due to a slight decrease in interest and fees and fines collected.

Expenditures for the current year exceeded revenues by \$96,009.

The total cost of all judicial programs and services was \$1,472,168, an increase of \$347,572 or 31% from the previous year. There was one new information technology program implemented during the year reported.

Governmental activities reported a net change in net assets of \$267,698.

OVERVIEW OF FINANCIAL STATEMENTS

The basic financial statements of District Court consist of the following components: (1) Government-Wide Financial Statements, (2) Fund Financial Statements, (3) Notes to the financial statements, and (4) Other supplementary information to accompany the basic financial statements.

Government-Wide Financial Statements

The government-wide financial statements provide a broad overview of the District Court's financial position and results of operations in a manner similar to a private sector business. The *Statement of Net Assets* and *Statement of Activities* provide information about the activities of the District Court as a whole and present a long-term view of finances.

The *Statement of Net Assets* presents information of the District Court's assets and liabilities using the accrual basis of accounting. The difference between the assets and liabilities is reported as net assets. Net assets provide a way to measure the financial liabilities or financial position of the District Court. Increases or decreases in net assets, over time, may serve as a useful indicator of whether the financial position of the District Court as a whole is improving or declining.

The *Statement of Activities* presents information showing how the net assets changed during the current fiscal year. The design of this statement shows the financial reliance of governmental activities or functions on revenues.

SIXTEENTH JUDICIAL DISTRICT COURT
Parishes of Iberia, St. Martin and St. Mary

MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2009

The *Statement of Net Assets* and *Statement of Activities* report only one type of activity - governmental activities. The governmental activities of the District Court include basic judicial services and are primarily funded by court costs and fees. Governmental activities provide for personnel, office supplies, office equipment, and other costs related to the proper administration of the District Court. General revenues are those available to the District Court to pay for the governmental activities described above.

Fund Financial Statements

The fund financial statements present information on the individual funds in more detail. The District Court funds are grouped into two categories, one General Fund and various Special Revenue Funds. Each fund is used to account for and maintain control over resources that have been segregated for specific activities or objectives. The District Court uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds are used to account for the District Court's basic services. The governmental fund statements provide a detailed short-term view of the general governmental operations of the District Court and the basic services it provides. The fund statements show how services are financed short-term and the amount of financial resources available in the near future to finance programs. The focus is narrower than the government-wide financial statements with similar information presented for governmental activities in the government-wide statements. Funds are reported using a modified accrual accounting method, which measures only cash and other financial resources that can readily be converted to cash.

The District Court maintains one General Fund and various Special Revenue Funds. Funds are established by state law or by the District Court to help control and manage money for particular or restricted purposes and to ensure that the District Court is in compliance with the legal regulations and responsibilities governing these funds. The General Fund is unrestricted and provides funding for the general day-to-day operations of the District Court. The Special Revenue Funds are subject to legal restrictions and fund specific programs or objectives of the District Court. The fund financial statements focus on the use of spendable resources and balances of the spendable resources at the end of the fiscal year. These statements are useful in evaluating the annual financing requirements of governmental programs and the commitment of spendable resources. Surplus fund balances may be retained for unforeseen future emergencies such as natural disasters, decreases in economic conditions, emergency capital outlay requirements, and other similar conditions

The Balance Sheet presents information of the District Court's assets and liabilities using the modified accrual basis of accounting. This statement differs from the governmental-wide Statement of Net Assets in that the information is presented for the General Fund and for the Special Revenue Funds (combined).

The *Statement of Revenues, Expenditures and Changes in Fund Balance* presents information showing the direct relationship between revenues and expenditures for the current year, and the resulting surplus or deficit which increases or decreases the fund balance. The fund balance shows the financial resources readily available to fund the programs and services of the District Court.

SIXTEENTH JUDICIAL DISTRICT COURT
Parishes of Iberia, St. Martin and St. Mary

MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2009

FINANCIAL ANALYSIS OF THE DISTRICT COURT JUDGE

Government-Wide Financial Statement Analysis

The net assets of the District Court at the end of the current year are \$2,987,564. The following table provides a summary of net assets for the current and previous year.

Table 1 Summary of Net Assets				
	2009	2008	Increase (Decrease)	
			Amount	Percent
Assets:				
Current Assets	\$3,199,734	\$3,212,071	\$ (12,337)	0%
Capital Assets	60,963	84,345	(23,382)	-28%
Total Assets	<u>3,260,697</u>	<u>3,296,416</u>	<u>(35,719)</u>	-1%
Liabilities:				
Current Liabilities	124,826	41,154	83,672	203%
Long-term Liabilities	<u>148,307</u>	<u>-</u>	<u>148,307</u>	
Total Liabilities	<u>273,133</u>	<u>41,154</u>	<u>231,979</u>	564%
Net Assets:				
Investment in Capital Assets	60,963	84,345	(23,382)	-28%
Unrestricted	<u>2,926,601</u>	<u>3,170,917</u>	<u>(244,316)</u>	-8%
Total Net Assets	<u>\$2,987,564</u>	<u>\$3,255,262</u>	<u>\$(267,698)</u>	-8%

The District Court's net assets decreased by \$267,698, from \$3,255,262 to \$2,987,564. The District Court reports unrestricted assets of \$2,926,601 and has \$60,963 invested in capital assets. This represents a decrease in unrestricted assets in the amount of \$244,316 and a decrease in capital assets in the amount of \$23,382 from the previous year.

A portion of the District Court's net assets, approximately 2%, reflects its investments in capital assets such as office furniture and fixtures, computer and related equipment, other office equipment, court reporting equipment, and court security equipment. The District Court uses these assets to provide judicial services to citizens.

SIXTEENTH JUDICIAL DISTRICT COURT
Parishes of Iberia, St. Martin and St. Mary

MANAGEMENT'S DISCUSSION AND ANALYSIS

For the Year Ended December 31, 2009

The balance of net assets represents accumulated results of all past years' operations. If the District Court were to pay all bills or outstanding debt obligations, this amount represents the assets that would remain. Unrestricted net assets can be used to finance the day-to-day operations of the District Court without constraints.

The following table provides a summary of the changes in net assets for the current and previous years. The District Court's ending net assets decreased by \$267,698 from \$3,255,262 in the previous year to \$2,987,564 in the current year. Total revenues decreased in the amount of \$10,424 from the previous year. Fines and Fees increased in the amount of \$24,944, Operating Grants and Contributions increased in the amount of \$16,540 and interest revenues decreased in the amount of \$50,656. Total Expenditures increased in the amount of \$347,572 from the prior year. District Court expenditures increased in the amount of \$179,140, Hearing Officer expenditures increased in the amount of \$146,734 and St. Mary Drug Court Testing expenditures increased in the amount of \$21,815.

SIXTEENTH JUDICIAL DISTRICT COURT
Parishes of Iberia, St. Martin and St. Mary

MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2009

Table 2				
Summary of Changes in Net Assets				
	2009	2008	<u>Increase (Decrease)</u>	
			<u>Amount</u>	<u>Percent</u>
Revenues:				
Program:				
Fees and Fines	\$1,079,459	\$1,054,515	\$ 24,944	2%
Operating Grants and Contributions	67,011	50,471	16,540	33%
General:				
Interest	57,752	108,408	(50,656)	-47%
Other	248	1,500	(1,252)	-83%
Total Revenues	<u>\$1,204,470</u>	<u>\$1,214,894</u>	<u>\$ (10,424)</u>	-1%
Expenditures:				
Program:				
District Court	\$ 561,863	\$ 382,723	\$ 179,140	47%
Hearing Officer	886,408	739,674	146,734	20%
St. Mary Drug Court Testing	23,886	2,071	21,815	1,053%
St. Mary Drug Court	11	128	(117)	-91%
Total Expenditures	<u>\$1,472,168</u>	<u>\$1,124,596</u>	<u>\$ 347,572</u>	31%
Capital Assets:				
Change in Net Assets	\$ (267,698)	\$ 90,298	\$(357,996)	
Beginning Net Assets	3,255,262	3,164,964	90,298	
Ending Net Assets	<u>\$2,987,564</u>	<u>\$3,255,262</u>	<u>\$(267,698)</u>	-8%

Fund Financial Statement Analysis

The fund financial statements focus on the use of spendable resources and balances of the spendable resources at the end of the fiscal year. These statements are useful in evaluating the annual financing requirements of governmental programs and the commitment of spendable resources. Surplus fund balances may be retained for unforeseen future emergencies, such as natural disasters, decreases in economic conditions, emergency capital outlay requirements, and other similar conditions.

SIXTEENTH JUDICIAL DISTRICT COURT
Parishes of Iberia, St. Martin and St. Mary

MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2009

The following table presents a summary of the general and special revenues and expenditures of the District Court for the current and prior years.

Table 3				
Summary of Revenues, Expenditures and Changes in Fund Balance				
	<u>2009</u>	<u>2008</u>	<u>Increase (Decrease)</u> <u>Amount</u>	<u>Percent</u>
Revenues	\$1,204,470	\$1,214,895	\$(10,425)	-1%
Expenditures	<u>1,300,479</u>	<u>1,092,650</u>	<u>207,829</u>	19%
Excess of Revenues Over (Under) Expenditures	(96,009)	122,245	(218,254)	-179%
Other Financial Sources				
Operating Transfers In	<u>-</u>	<u>-</u>	<u>-</u>	
Net Change in Fund Balance	(96,009)	122,245	(218,254)	-179%
Fund Balance at Beginning of Year	<u>3,170,917</u>	<u>3,048,672</u>	<u>122,245</u>	4%
Fund Balance at End of Year	<u><u>\$3,074,908</u></u>	<u><u>\$3,170,918</u></u>	<u><u>\$(96,009)</u></u>	-3%

The District Court's fund balance decreased by \$96,009 from the prior year to \$3,074,908 in the current year. The reserve fund balance indicates that those funds are available for future spending.

BUDGETARY HIGHLIGHTS

The District Court's General and Special Revenue Fund budgets were amended during the year to more accurately project anticipated revenues and expenditures. The total revenues budgeted were decreased by \$3,412 due to a decrease in anticipated fines and fees collected. The interest earnings budgeted amount was decreased by \$55,820 due to a decrease in interest rates. The total amount of expenditures budgeted was increased by \$4,791.

Due to anticipated expenditures in the St. Mary Parish Drug Court program, the District Court budget was amended to include a total amount of \$23,886 to provide for payment of those expenditures. The amount budgeted for operating services was increased by \$51,752 to provide for additional anticipated expenditures for network administrative services.

SIXTEENTH JUDICIAL DISTRICT COURT
Parishes of Iberia, St. Martin and St. Mary

MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2009

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

The District Court had a total of \$84,345 invested in capital assets, net of accumulated depreciation, for the year ended December 31, 2008. Capital assets include furniture and fixtures, computer and related equipment, court reporting equipment, other office equipment, as well as security and drug testing equipment. A net total of \$14,375 was invested in capital assets during 2009, primarily in furniture, fixtures, computer and related equipment. This amount, less accumulated depreciation and net deletions in the total amount of \$37,757 resulted in a decrease in net capital assets in the amount of \$23,382 and a total ending assets in the amount of \$60,963 for 2009.

Table 4	
Summary of Capital Assets	
Beginning Net Capital Assets	\$84,345
Increase in Net Capital Assets	14,375
Decrease in Net Capital Assets	<u>(37,757)</u>
Ending Net Capital Assets	<u>\$60,963</u>

Long-Term Debt Activity

The District Court reports long-term debt activity during this reporting period in accordance with Governmental Accounting Standards Board (GASB) 45 which requires government employers to perform valuations to determine costs relating to Other (than pension) Post-Employment Benefits (OPEB) and to report those costs in their annual financial statements. The District Court provides medical benefits to retirees and their dependants; therefore, a valuation was obtained and the OPEB long-term liability costs related to those benefits are included in this report. The OPEB liability is recognized during the employee's entire career; therefore, the present value is based on the Actuarial Accrued Liability attributed to past years of service, the Normal Cost for the portion of the future benefit being earned in the current year, and the Future Service Liability based on that part of the benefit which will be earned in future years.

The District Court reports an Annual Required Contribution (ARC) in the amount of \$157,932, actual contributions in the amount of \$9,625, and a net OPEB obligation of \$148,307 for the year being reported. The Actuarial Accrued Liability reported is \$1,328,833 and is currently unfunded. This is the first year that the District Court reports the actuarial accrued liability; therefore, historical data is not available for comparison at this time and will be included in future reports.

SIXTEENTH JUDICIAL DISTRICT COURT
Parishes of Iberia, St. Martin and St. Mary

MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2009

OVERALL FINANCIAL POSITION ANALYSIS

The overall financial position of the District Court Judge was stable during this reporting period, however slightly declined from the previous year. The Ending Net Assets decreased by \$267,698 from the prior year from \$3,255,262 to \$2,987,564 in 2009.

Table 5 Change in Net Assets			
	<u>2009</u>	<u>2008</u>	<u>Variance</u>
Net Assets:			
Change in Net Assets	\$(267,698)	\$ 90,298	\$(357,996)
Beginning Net Assets	<u>3,255,262</u>	<u>3,164,964</u>	<u>90,298</u>
Ending Net Assets	<u><u>\$2,987,564</u></u>	<u><u>\$3,255,262</u></u>	<u><u>\$(267,698)</u></u>

Table 6 Change in Capital Assets			
	<u>2009</u>	<u>2008</u>	<u>Variance</u>
Net Assets:			
Invested in Capital Assets	\$ 60,963	\$ 84,345	\$ (23,382)
Unrestricted	<u>2,926,601</u>	<u>3,170,917</u>	<u>(244,316)</u>
Total Net Assets	<u><u>\$2,987,564</u></u>	<u><u>\$3,255,262</u></u>	<u><u>\$(267,698)</u></u>

The amount invested in capital assets decreased by \$23,382 from \$84,345 to \$60,963 in the current year. Capital assets represent the physical fixtures and equipment that the District Court uses to provide judicial services to citizens. Unrestricted assets decreased by \$244,316 below the prior year, from \$3,170,917 to \$2,926,601. Unrestricted assets represent the ability of the District Court to finance its day-to-day operations and meet its long term obligations.

SIXTEENTH JUDICIAL DISTRICT COURT
Parishes of Iberia, St. Martin and St. Mary

MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2009

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The District Court is dependant primarily upon the collection of fines and fees which fund 90% of the District Court's annual revenues. There were no factors present to indicate that increases should be expected during 2010. Expenditures were budgeted with an overall decrease in the amount of \$53,138 or a 4% decrease. The 2010 budgeted expenditures include a cost of living increase for employees as well as an anticipated increase in employee group insurance premiums. Appropriations were needed to offset Criminal Court Fund deficits in the prior three years; however, the District Court did not budget funds for 2010 appropriations as no fund information relating to an anticipated deficit was provided to the District Court at this time.

The budget reflects an overall deficit of \$131,718. The Judges of the District Court elected to maintain the same level of services traditionally offered. This continued level of services may be provided due to the available funds in reserve.

CONTACTING THE COURT'S FINANCIAL MANAGEMENT

This report is designed to provide the citizens and taxpayers with a general overview of the finances of the Sixteenth Judicial District Court and to show the Court's accountability for the revenues it receives. Questions concerning any of the information provided in this report, or requests for additional information, may be addressed to: Court Administrator, 300 Iberia Street, Suite 350, New Iberia, Louisiana 70560.

BASIC FINANCIAL STATEMENTS

**GOVERNMENT-WIDE
FINANCIAL STATEMENTS (GWFS)**

SIXTEENTH JUDICIAL DISTRICT COURT-DISTRICT JUDGE
Parishes of Iberia, St. Martin, and St. Mary

Statement of Net Assets
December 31, 2009

	<u>Governmental Activities</u>
ASSETS	
Current assets:	
Cash and interest-bearing deposits	\$2,552,137
Investments	332,426
Due from other governments	<u>315,171</u>
Total current assets	3,199,734
Noncurrent assets:	
Capital assets, net of accumulated depreciation	<u>60,963</u>
 TOTAL ASSETS	 <u>3,260,697</u>
LIABILITIES	
Current liabilities:	
Accounts payable	\$ 21,171
Accrued liabilities	5,009
Due to other governments	<u>98,646</u>
Total current liabilities	124,826
Noncurrent liabilities:	
OPEB liability	<u>148,307</u>
 TOTAL LIABILITIES	 <u>273,133</u>
NET ASSETS	
Invested in capital assets	60,963
Unrestricted	<u>2,926,601</u>
 TOTAL NET ASSETS	 <u>\$2,987,564</u>

The accompanying notes are an integral part of the basic financial statements.

SIXTEENTH JUDICIAL DISTRICT COURT-DISTRICT JUDGE
Parishes of Iberia, St. Martin, and St. Mary

Statement of Activities
Year Ended December 31, 2009

Functions/Programs	Expenses	Program Revenues		Governmental Activities
		Charges for Services and Fines	Operating Grants and Contributions	Net (Expense) Revenue and Change in Net Assets
Governmental Activities:				
Public safety -				
District Court	\$ 561,863	\$ 392,716	\$ 67,011	\$ (102,136)
Hearing Officer	886,408	679,943	-	(206,465)
St. Mary Drug Court Testing	23,886	6,800	-	(17,086)
St. Mary Drug Court	<u>11</u>	<u>-</u>	<u>-</u>	<u>(11)</u>
Total governmental activities	<u>\$ 1,472,168</u>	<u>\$ 1,079,459</u>	<u>\$ 67,011</u>	<u>(325,698)</u>
General revenues:				
				57,752
				<u>248</u>
				<u>58,000</u>
Change in net assets				
				(267,698)
Net assets, beginning				
				<u>3,255,262</u>
Net assets, ending				
				\$ 2,987,564

The accompanying notes are an integral part of the basic financial statements.

FUND FINANCIAL STATEMENTS

SIXTEENTH JUDICIAL DISTRICT COURT-DISTRICT JUDGE
Parishes of Iberia, St. Martin, and St. Mary

Balance Sheet
Governmental Funds
December 31, 2009

	General Fund	Hearing Officer Fund	St. Mary Drug Court Testing Fund	Total Governmental Funds
Assets:				
Cash and interest-bearing deposits	\$ 912,219	\$ 1,633,053	\$ 6,865	\$ 2,552,137
Investments	223,702	56,209	52,515	332,426
Due from other governments	259,629	55,542	-	315,171
Due from other funds	<u>36,132</u>	<u>-</u>	<u>-</u>	<u>36,132</u>
 Total assets	 <u>\$ 1,431,682</u>	 <u>\$ 1,744,804</u>	 <u>\$ 59,380</u>	 <u>\$ 3,235,866</u>
 Liabilities and Fund Balances				
Liabilities:				
Accounts payable	15,914	5,257	-	21,171
Accrued liabilities	1,192	3,817	-	5,009
Due to other governments	98,646	-	-	98,646
Due to other funds	<u>-</u>	<u>36,132</u>	<u>-</u>	<u>36,132</u>
 Total liabilities	 115,752	 45,206	 -	 160,958
 Fund balances:				
Unreserved and undesignated	<u>1,315,930</u>	<u>1,699,598</u>	<u>59,380</u>	<u>3,074,908</u>
 Total liabilities and fund balances	 <u>\$ 1,431,682</u>	 <u>\$ 1,744,804</u>	 <u>\$ 59,380</u>	 <u>\$ 3,235,866</u>

The accompanying notes are an integral part of the basic financial statements.

SIXTEENTH JUDICIAL DISTRICT COURT-DISTRICT JUDGE
Parishes of Iberia, St. Martin, and St. Mary

Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Assets
December 31, 2009

Total fund balance for governmental funds at December 31, 2009	\$ 3,074,908
Total net assets reported for governmental activities in the statement of net assets is different because:	
Capital assets used in governmental activities are not financial resources and; therefore, are not reported in the funds. Those assets consist of:	
Equipment and furniture, net of \$284,001 accumulated depreciation	60,963
Long-term liabilities at December 31, 2009:	
Net OPEB obligation	<u>(148,307)</u>
Net assets at December 31, 2009	<u>\$ 2,987,564</u>

The accompanying notes are an integral part of the basic financial statements.

SIXTEENTH JUDICIAL DISTRICT COURT-DISTRICT JUDGE
Parishes of Iberia, St. Martin, and St. Mary

Statement of Revenues, Expenditures, and Changes in Fund Balances-
Governmental Funds
Year Ended December 31, 2009

	General <i>Fund</i>	Hearing Officer <i>Fund</i>	St. Mary Drug Court Testing <i>Fund</i>	Total Governmental <i>Funds</i>
Revenues:				
Fees and fines	\$ 392,716	\$ 679,943	\$ 6,800	\$ 1,079,459
State grants	67,011	-	-	67,011
Interest	20,313	37,095	344	57,752
Other	248	-	-	248
Total revenues	<u>480,288</u>	<u>717,038</u>	<u>7,144</u>	<u>1,204,470</u>
Expenditures:				
Current -				
Public safety:				
Salaries and related benefits	85,988	640,987	-	726,975
Operating services	131,989	23,794	-	155,783
Professional fees	81,406	51,346	-	132,752
Materials and supplies	46,372	15,876	-	62,248
Travel and other charges	68,103	12,710	-	80,813
Appropriations	98,646	5,000	23,887	127,533
Capital outlay	<u>10,239</u>	<u>4,136</u>	<u>-</u>	<u>14,375</u>
Total expenditures	<u>522,743</u>	<u>753,849</u>	<u>23,887</u>	<u>1,300,479</u>
Excess (deficit) of revenues over expenditures	(42,455)	(36,811)	(16,743)	(96,009)
Other financing sources (uses):				
Transfers in (out)	<u>36,132</u>	<u>(36,132)</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(6,323)	(72,943)	(16,743)	(96,009)
Fund balance, beginning	<u>1,322,253</u>	<u>1,772,541</u>	<u>76,123</u>	<u>3,170,917</u>
Fund balance, ending	<u>\$1,315,930</u>	<u>\$1,699,598</u>	<u>\$59,380</u>	<u>\$3,074,908</u>

The accompanying notes are an integral part of the basic financial statements.

SIXTEENTH JUDICIAL DISTRICT COURT-DISTRICT JUDGE
Parishes of Iberia, St. Martin, and St. Mary

Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of the Governmental Funds
to the Statement of Activities
For the Year Ended December 31, 2009

Total net changes in fund balances for the year ended December 31,
2009 per Statement of Revenues, Expenditures and Changes in Fund Balances \$ (96,009)

The change in net assets reported for governmental activities in the
statement of activities is different because:

Governmental funds report capital outlays as expenditures. However,
in the statement of activities, the cost of those assets is allocated over
their estimated useful lives and reported as depreciation expense.

Capital outlay which is considered expenditures on Statement of Revenues, Expenditures and Changes in Fund Balances	\$ 14,375	
Depreciation expense for the year ended December 31, 2009	(37,246)	
Loss on disposal of assets	<u>(511)</u>	(23,382)

Net OPEB obligation at December 31, 2009 not requiring the use of current economic resources and; therefore, not recorded as a fund expenditure	<u>(148,307)</u>
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Total changes in net assets for the year ended December 31, 2009 per Statement of Activities	<u>\$ (267,698)</u>
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The accompanying notes are an integral part of the basic financial statements.

SIXTEENTH JUDICIAL DISTRICT COURT-DISTRICT JUDGE
Parishes of Iberia, St. Martin, and St. Mary

Notes to Basic Financial Statements

INTRODUCTION

The Sixteenth Judicial District Court-District Judge (District Court Judge) is comprised of three parishes within the State of Louisiana: Iberia, St. Mary and St. Martin. The courthouses of the Sixteenth Judicial District are located in the three parish seats of New Iberia (Iberia Parish), Franklin (St. Mary Parish) and St. Martinville (St. Martin Parish). The caseload of the Sixteenth Judicial District Court is handled by eight judges that are elected from sub-districts within the entire district. These judges all have general trial jurisdiction throughout the district and preside over individual divisions designated by the letters A through H as follows:

Division A	Honorable Gerard B. Wattigny
Division B	Honorable Paul J. deMahy
Division C	Honorable John E. Conery
Division D	Honorable James R. McClelland
Division E	Honorable Keith R. J. Comeaux
Division F	Honorable Edward M. Leonard, Jr.
Division G	Honorable Charles L. Porter
Division H	Honorable Lori A. Landry

The District Court Judge was created by Louisiana Revised Statute (R.S.) 13:996.37, which provides for the creation of the Judicial Expense Fund (general fund) for the Sixteenth Judicial District. The District Court Judge previously had two general funds, the Judicial Expense Fund and the Criminal Court Fund, which were managed by the Iberia Parish Government. Effective April 1, 1994, an intergovernmental agreement was entered into allowing the said court funds to be administered by the office of the Sixteenth Judicial District Attorney in order to avoid the expense of staff and equipment necessary to administer the court funds. The Judicial Expense Fund is accounted for separately in this report and the Criminal Court Fund is accounted for as a special revenue fund under the District Attorney's financial statements.

(1) Summary of Significant Accounting Policies

A. Reporting Entity

For financial reporting purposes, in conformance with Section 2100 of the Governmental Accounting Standards Board Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification), the Sixteenth Judicial District Court-District Judge herein referred to as the District Court Judge, includes all funds and activities, et cetera, that are controlled by the District Court Judge, comprised of independently elected parish officials. As independently elected parish officials, the District Court Judge is solely responsible for the operations of its office, which includes the hiring or retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. Other than certain operating expenditures of the District Court Judge that are paid for or provided by the Iberia, St. Mary and St. Martin parish governments, such as maintenance and operation of the parish courthouses in which the District Court Judge's offices are located and funds for equipment and furniture of the District Court Judge, the District Court Judge is financially independent.

SIXTEENTH JUDICIAL DISTRICT COURT-DISTRICT JUDGE
Parishes of Iberia, St. Martin, and St. Mary

Notes to Financial Statements (Continued)

Statement No. 14 of the GASB established the following criteria for determining if a governmental entity is primary government or a component unit of a primary government.

- a. It has a separately elected governing body
- b. It is legally separate
- c. It is fiscally independent of other governments

Because it meets the above criteria the District Court Judge is not considered a component unit of any other governmental entity, nor is it considered a primary government for any other governmental entities. Accordingly, the District Court Judge is a separate governmental reporting entity. The activities of the parish government, the general government services provided by that governmental units, or the other governmental units that comprise the financial reporting entity are not included within the accompanying financial statements as they are considered *autonomous* governments. These units of Government issue financial statements separate from those of the District Court Judge.

B. Basis of Presentation

The accompanying financial statements of the District Court Judge have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement No. 34, Basic Financial Statements-and Management's Discussion and Analysis for the State and Local Governments, issued in June 1999.

Government-Wide Financial Statements (GWFS)

The statement of net assets and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the District Court Judge's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues.

SIXTEENTH JUDICIAL DISTRICT COURT-DISTRICT JUDGE
Parishes of Iberia, St. Martin, and St. Mary

Notes to Financial Statements (Continued)

Fund Financial Statements (FFS)

The District Court Judge uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund equity, revenues, and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the restrictions, if any, on the spending activities.

Governmental Funds –

General Fund - The general fund is the general operating fund of the District Court Judge. It is used to account for all financial resources relative to judicial expense funds. R.S. 13:996.37 provides for the collection of a \$15 court fee on every civil suit and a \$5 court fee on every criminal case over which the District Court Judge has jurisdiction and the defendant is convicted. These monies can be used to pay personnel, maintain the law library, purchase equipment, and supplies or other items necessary to efficiently operate the court.

Special Revenue Funds –

IV-D Hearing Officer Fund – This fund was established by R.S. 46:236.5 to provide for the court to implement an expedited process for the establishment of enforcement of support. Such court may assess and collect a fee of not more than five percent of all existing and future support obligations to fund the administrative costs of the system for expedited process.

The St. Mary Parish Drug Court Testing Fund – This fund was established to collect fines and forfeitures, which are collected by the District Attorney Misdemeanor Probation Officers. Such monies will be deposited into this fund and will be administered through the Court Administrator's office for the purpose of supplementing the cost of drug testing.

St. Mary Drug Court Fund – This fund was established to administer a Federal Grant awarded by the Substance Abuse and Mental Health Services Administration (SAMHSA), Center for Substance Abuse Treatment (CSAT), and Targeted Capacity Expansion (TCE) Grant. This grant was awarded to Judge William D. Hunter, Division D, for the implementation of the Addiction Recovery Community Homes (ARCH) Network program, which provides residential outpatient recovery home facilities for qualified Sixteenth Judicial District Drug Court Program clients.

SIXTEENTH JUDICIAL DISTRICT COURT-DISTRICT JUDGE
Parishes of Iberia, St. Martin, and St. Mary

Notes to Financial Statements (Continued)

C. Measurement Focus/Basis of Accounting

Measurement focus is a term used to describe “which” transactions are recorded within the various financial statements. Basis of accounting refers to “when” transactions are recorded regardless of the measurement focus applied. Revenues, expenses, gains, losses, assets and liabilities resulting from non-exchange transactions are recognized in accordance with the requirements of GASB No. 33, Accounting and Financial Reporting for Non-exchange Transactions.

Measurement focus - The government-wide financial statements are presented using the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net assets, and financial position. All assets and liabilities (whether current or non-current) associated with their activities are reported. All governmental funds utilize a current financial resources measurement focus in the fund financial statements. Only current financial assets and liabilities are generally included on the balance sheet. Operating statements present sources and uses of available spendable financial resources at the end of the period.

Basis of accounting - The government-wide financial statements are presented using the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when the exchange takes place. In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Revenues are recognized when “measurable and available.” Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter. Expenditures are recorded when the related fund liability is incurred.

D. Budgets

The District Court Judge prepares and adopts a budget in accordance with R.S. 39:1301 et seq. The proposed budget for the year ended December 31, 2009 was made available for public inspection for a two-week period prior to the public hearing (and also at the public hearing) held at the St. Mary Parish Courthouse on December 15, 2008. The proposed budget was formally adopted by the District Court Judge at this time. All appropriations lapse at year-end. The budget is prepared on a modified accrual basis; consistent with the basis of accounting, for comparability of budget and actual revenues and expenditures. Formal budgetary accounts are integrated into the accounting system during the year as a management control device. The District Court Judge is authorized to transfer amounts between line items within each fund. When actual revenues within the General Fund are failing to meet estimated annual budgeted revenues by five percent or more and/or actual expenditures within the General Fund are failing to meet estimated annual budgeted revenues by five percent or more, a budget amendment to reflect such change is adopted by the District Court Judge. Budgeted amounts included in the accompanying financial statements include the original budget amounts and all subsequent amendments.

SIXTEENTH JUDICIAL DISTRICT COURT-DISTRICT JUDGE
Parishes of Iberia, St. Martin, and St. Mary

Notes to Financial Statements (Continued)

E. Interfund Receivables and Payables

During the course of operations, transactions occur between individual funds that may result in amounts owed between funds. Those related to goods and service type transactions are classified as "due to and from other funds." Interfund receivables and payable are eliminated in the Statement of Net Assets. Details of interfund receivables and payables at year-end are found in Note 4.

F. Cash and Investments

Cash and interest-bearing deposits include amounts in demand deposits, interest-bearing demand deposits, and time deposits. Under state law, the District Court Judge may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law or any state of the United States, or under the laws of the United States. Investments are limited by R.S. 33:2955 and the District Court Judge's investment policy. At December 31, 2009, the investments of the District Court Judge consisted of investments in the Louisiana Asset Management Pool (LAMP). Investments in LAMP are stated at fair value.

G. Capital Assets

All capital assets are capitalized at historical cost, or estimated costs for assets where actual cost is not available. The District Court Judge maintains a threshold of \$1,000 or more for capitalizing capital assets. Capital assets are recorded in the government-wide financial statements, but are not reported in the fund financial statements. All capital assets are depreciated using the straight-line method over their estimated useful lives. Useful lives vary from 5 to 7 years.

H. Compensated Absences

The District Court Judge does not have a uniform policy relating to vacation and sick leave for each judge's personal staff. Each judge grants vacation and sick leave at his or her discretion for their own employees. There is, however, a uniform leave policy for general court employees, which include court administrator, hearing officers and staff and the juvenile docket coordinator. These employees earn ten days of sick leave per year and a set amount of annual vacation leave depending on years of service. However, vacation and sick leave are not allowed to be accumulated and carried over from one calendar year to the next, therefore, no provision for compensated absences has been made in the financial statements.

SIXTEENTH JUDICIAL DISTRICT COURT-DISTRICT JUDGE
Parishes of Iberia, St. Martin, and St. Mary

Notes to Financial Statements (Continued)

I. Interfund Transactions

Quasi-external transactions are accounted for as revenues, expenditures, or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from that fund, which are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund. All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfer. Nonrecurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers. For the purpose of the statement of activities, all interfund transfers between individual governmental funds have been eliminated.

J. Accounting Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make certain estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

(2) Cash, Interest-Bearing Deposits and Investments

A. Cash and Interest-bearing Deposits

Under state law, the District Court Judge may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The District Court Judge may invest in certificates and time deposits of the state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 2009, the District Court Judge had cash and interest-bearing deposits (book balances) totaling \$2,552,137 as follows:

Interest-bearing demand deposits	\$ 194,370
Time deposits	<u>2,357,767</u>
Total	<u>\$2,552,137</u>

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the District Court Judge's deposits may not be recovered or will not be able to recover collateral securities that are in the possession of an outside party. These deposits are stated at cost, which approximates market. Under state law, these deposits, (or the resulting bank balances) must be secured by federal deposit insurance or similar federal security or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the District Court Judge or the pledging fiscal agent bank by a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (bank balances) at December 31, 2009, are secured as follows:

SIXTEENTH JUDICIAL DISTRICT COURT-DISTRICT JUDGE
Parishes of Iberia, St. Martin, and St. Mary

Notes to Financial Statements (Continued)

Bank balances	<u>\$2,590,854</u>
Federal deposit insurance	250,000
Pledged securities	<u>2,340,854</u>
Total	<u>\$2,590,854</u>

Pledged securities in the amount of \$2,340,854 were exposed to custodial credit risk. These securities include uninsured or unregistered investments for which the securities are held by the bank, or by its trust department or agent, but not in the District Court Judge's name. Even though the pledged securities are considered uncollateralized, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the District Court Judge that the fiscal agent has failed to pay deposited funds upon demand. The District Court Judge does not have a policy for custodial credit risk.

B. Investments

Investments held at December 31, 2009 consist of \$332,426 in the Louisiana Asset Management Pool (LAMP). In accordance with GASB Codification Section 150.128, the investment in LAMP is not exposed to custodial credit risk because the investment is in the pool of funds and, therefore, not evidenced by securities that exist in physical or book entry form.

LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local governments having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LSA-R.S. 33:2955. Accordingly, LAMP investments are restricted to securities issued, guaranteed, or backed by the U. S. Treasury, the U. S. government, or one of its agencies, enterprises, or instrumentalities, as well as repurchase agreements collateralized by those securities.

Effective August 1, 2001, LAMP's investment guidelines were amended to permit the investment in government-only money market funds. In its 2001 Regular Session, the Louisiana Legislature (Senate Bill No. 512, Act 701) enacted LSA R.S. 33:2955 (A)(1)(h) which allows all municipalities, parishes, school boards, and any other political subdivisions of the State to invest in "Investment grade (A-1/P-1) commercial paper of domestic United States corporations." Effective October 1, 2001, LAMP's investment guidelines were amended to allow the limited investment in A-1 or A-1+ commercial paper.

SIXTEENTH JUDICIAL DISTRICT COURT-DISTRICT JUDGE

Parishes of Iberia, St. Martin, and St. Mary

Notes to Financial Statements (Continued)

The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances. The investments in LAMP are stated at fair value based on quoted market rates. The fair market value of investments is determined on a weekly basis by LAMP and the value of the District Court's position in the external investment pool is the same as the value of the pool shares.

LAMP, Inc. is subject to regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with the SEC as an investment company.

(3) Intergovernmental Receivables

The following is a summary of the intergovernmental receivables from other governmental units of the Sixteenth Judicial District at December 31, 2009:

Receivable from:

District Attorney: Criminal Court Fund	\$230,053
Criminal Bail Bond Fund	13,280
State of LA: Support Enforcement	55,542
State of LA: Grants	6,211
St. Martin Parish Government	812
St. Mary Parish Government	3,503
St. Martin Parish Sheriff	2,720
St. Mary Parish Sheriff	1,240
Iberia Parish Sheriff	<u>1,810</u>
Total due from other governmental entities	<u>\$315,171</u>

(4) Interfund Receivables and Payables

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$36,132	\$ -
Hearing Officer Fund	<u>-</u>	<u>36,132</u>
	<u>\$36,132</u>	<u>\$36,132</u>

These receivables and payables reverse in the normal course of operations. All remaining balances resulted from time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payment between the funds are made.

SIXTEENTH JUDICIAL DISTRICT COURT-DISTRICT JUDGE
Parishes of Iberia, St. Martin, and St. Mary

Notes to Financial Statements (Continued)

(5) Capital Assets

Capital asset activity for the year ended December 31, 2009, is as follows:

	Balance 1/1/08	Additions	Deletions	Balance 12/31/09
Furniture and fixtures	\$ 362,236	\$ 14,375	\$ (31,647)	\$ 344,964
Less accumulated depreciation	<u>(277,891)</u>	<u>(37,246)</u>	<u>31,136</u>	<u>(284,001)</u>
Capital assets, net of accumulated depreciation	<u>\$ 84,345</u>	<u>\$ (22,871)</u>	<u>\$ (511)</u>	<u>\$ 60,963</u>

Depreciation expense for the year ended December 31, 2009, was charged to governmental activities of the District Court Judge as follows:

District Court	\$ 32,235
Hearing officer fund	5,000
St. Mary Drug Court Fund	<u>11</u>
Total depreciation expense	<u>\$ 37,246</u>

(6) Post-Retirement Health Care Benefits

From an accrual accounting perspective, the cost of postemployment healthcare benefits should be associated with the periods in which the cost occurs, rather than in the future year when it will be paid. In adopting the requirements of GASB Statement No. 45 during the year ended December 31, 2009, the District Court Judge began to recognize the cost of postemployment healthcare in the year when employee services are received, to report the accumulated liability from prior years, and to provide information useful in assessing potential demands on the District Court Judge's future cash flows. Because the District Court Judge is adopting the requirements of GASB Statement No. 45 prospectively, recognition of the liability accumulated from prior years will be phased in over 30 years, commencing with the 2009 liability.

Plan Description: In accordance with the Sixteenth Judicial District Court Group Health Plan established in April 2007, the District Court Judge provides certain continuing health care benefits for its retired employees. The plan is a single-employer defined benefit health care plan administered by the District Court Judge. The District Court Judge has the authority to establish and amend the benefit provisions of the plan. The plan does not issue a publicly available financial report.

Funding Policy: The District Court Judge pays 100 percent of the monthly premiums for these benefits for retirees and similar benefits for active employees. The District Court Judge recognizes the cost of providing these benefits as an expenditure when the monthly premiums are due. The benefits are financed on a pay-as-you-go basis.

SIXTEENTH JUDICIAL DISTRICT COURT-DISTRICT JUDGE
Parishes of Iberia, St. Martin, and St. Mary

Notes to Financial Statements (Continued)

Annual OPEB Cost: The District Court Judge's annual other postemployment benefit (OPEB) cost is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities over a period not to exceed thirty years. The District Court Judge utilizes the level percentage of payroll amortization method to amortize the unfunded actuarial accrued liability.

The following table shows the components of the District Court Judge's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the District Court Judge's net OPEB obligation:

Annual required contribution	\$ 155,598
Interest on net OPEB obligation	2,334
Adjustment to annual required contribution	<u>-</u>
Annual OPEB cost (expense)	157,932
Contributions made	<u>(9,625)</u>
Increase in net OPEB obligation	148,307
Net OPEB obligation - beginning of year	<u>-</u>
Net OPEB obligation - end of year	<u>\$ 148,307</u>

The District Court Judge's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2009 follows:

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
12/31/2009	\$ 157,932	0.00%	\$ 148,307

Fiscal year 2009 was the year of implementation of GASB Statement No. 45 and the District Court Judge has elected to implement prospectively. Therefore, prior year comparative data is not available. In future years, three-year trend information will be presented.

SIXTEENTH JUDICIAL DISTRICT COURT-DISTRICT JUDGE
Parishes of Iberia, St. Martin, and St. Mary

Notes to Financial Statements (Continued)

Funded Status and Funding Progress: The funded status of the plan as of December 31, 2009, was as follows:

Actuarial accrued liability (AAL)	\$ 1,328,833
Actuarial valuation of plan assets	<u>-</u>
Unfunded actuarial accrued liability (UAAL)	<u>\$ 1,328,833</u>
Funded ratio (actuarial value of plan assets/AAL)	0%

Actuarial valuations for an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Actuarially determined amounts are subject to continuous revision as actual results are compared to past expectations and new estimates about the future are formulated. Although the valuation results are based on values which the District Court Judge's actuarial consultant believes are reasonable assumptions, the valuation results reflect a long-term perspective and, as such, are merely an estimate of what future costs may actually be. Deviations in any of several factors, such as future interest rates, medical cost inflation, Medicare coverage, and changes in marital status, could result in actual costs being less or greater than estimated.

The schedule of funding progress included in required supplementary information following the notes to the financial statements presents multi-year trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits. Because 2009 was the year of implementation of GASB Statement No. 45 and the District Court Judge elected to apply the statement prospectively, only one year is presented in the schedule at this time. In future years, required trend data will be presented.

Actuarial Methods and Assumptions: Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the January 1, 2009 actuarial valuation the entry age actuarial cost method was used. The significant actuarial assumptions used in the valuation of the plan are as follows:

1. Investment return of 1.5% per annum, compounded annually.
2. 63% of employees who elect coverage while in active employment and who are eligible for retiree benefits are assumed to elect continued medical coverage in retirement.

SIXTEENTH JUDICIAL DISTRICT COURT-DISTRICT JUDGE
Parishes of Iberia, St. Martin, and St. Mary

Notes to Financial Statements (Continued)

3. Medical Inflation

<u>Year</u>	<u>Health</u>	<u>Pharmacy</u>	<u>Dental</u>	<u>Vision</u>
2010	8.0%	8.0%	3.5%	3.0%
2011	7.0%	7.0%	3.0%	3.0%
2012	6.0%	6.0%	3.0%	3.0%
2013	5.5%	5.5%	3.0%	3.0%
2014	5.3%	5.3%	3.0%	3.0%
2015	5.2%	5.2%	3.0%	3.0%
2016	5.2%	5.2%	3.0%	3.0%
2017	5.2%	5.2%	3.0%	3.0%
2018	5.2%	5.2%	3.0%	3.0%
2019 +	4.7%	4.7%	3.0%	3.0%

(7) Pension Plan

Substantially all employees of the Sixteenth Judicial District Court are members of Parochial Employees Retirement System of Louisiana (System), a cost sharing, multiple-employee defined benefit pension plan administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the District Court Judge are members of Plan A. All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System Under Plan A, employees who retire at or after age 60 with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to one percent of final service plus \$24 for each year of supplemental-plan-only service earned before January 1, 1980. Final average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service described above receive the benefit accrued to their date to termination. The System also provides death and disability benefits accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute. The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System, Post Office Box 14619, Baton Rouge, Louisiana, 70898-4619, or by calling (225) 928-1361.

SIXTEENTH JUDICIAL DISTRICT COURT-DISTRICT JUDGE
Parishes of Iberia, St. Martin, and St. Mary

Notes to Financial Statements (Continued)

Funding Policy - Under Plan A, members are required by state statute to contribute 9.5 percent of their annual salary and the court is required to contribute at an actuarially determined rate. The current rate is 13.25 percent of annual covered payroll. Contributions to the System also include one-fourth of one percent (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the court are established and may be amended by state statute. As provided by R.S. 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The court's contributions to the System under Plan A for the years ending December 31, 2009, 2008, and 2007 were \$109,995, \$113,172, and \$106,870, respectively, equal to the required contributions for each year.

(8) Court Fees Revenue

The District Court Judge collected court fees during the fiscal year ended December 31, 2009 as follows:

Criminal Bail Bond Fund	\$ 169,065
Iberia Parish	85,793
St. Martin Parish	76,958
St. Mary Parish	67,700
State of Louisiana	<u>679,943</u>
Total	<u>\$1,079,459</u>

(9) Risk Management

The District Court Judge is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions and natural disasters. The District Court Judge has purchased a commercial crime policy for coverage of loss of funds, but has decided to retain the risk of liability exposure for all other risks mentioned above, and presently, does not have any funds appropriated for these potential liability exposures.

(10) Concentrations of Credit Risk

Intergovernmental receivables represent amounts due from other St. Mary, St. Martin, and Iberia Parishes governmental agencies. Payment of these amounts is partly dependent upon the economic and financial conditions within these parishes.

SIXTEENTH JUDICIAL DISTRICT COURT-DISTRICT JUDGE
Parishes of Iberia, St. Martin, and St. Mary

Notes to Financial Statements (Continued)

(11) Expenditures of the District Court Judge not Included in the Accompanying Financial Statements:

The District Court Judge's offices are located in the courthouses of Iberia, St. Martin, and St. Mary Parishes. The respective parish governments pay for the upkeep and maintenance of the courthouses. The accompanying financial statements do not include certain expenditures of the District Court Judge paid out of the funds of the parish governing bodies or directly by the state.

(12) Interfund Transfers

	Transfers In	Transfers Out
General Fund	\$ 36,132	\$ -
Hearing Officer Fund	-	36,132
	<u>\$ 36,132</u>	<u>\$ 36,132</u>

Transfers are used to move unrestricted revenues collected in the special revenue funds to finance various programs accounted for in other funds in accordance with budgetary authorizations.

(13) Appropriation to Criminal Court Fund

The Criminal Court Fund is established by L.A.R.S. 15:571.11. This fund received revenues from criminal court costs, fines and forfeitures. The Criminal Court Fund provides employee salaries and related benefits, and court reporter transcript fees in accordance with an agreement adopted by the District Judges and the District Attorney on January 9, 2001. The District Attorney's Office receives all funds for deposit and disbursements are made upon the signature of the Chief Judge and the District Attorney. The Criminal Court Fund reimburses the Judges and the District Attorney monthly, for employee salary and related benefits expenses and to the Judges for court reporter transcript fees. Any deficit in the fund at year end is shared by the District Attorney's Office and the District Court Judge on a pro-rated basis according to the percentage of total expenditures by each. At December 31, 2009 the District Court Judge's share of the Criminal Court Fund's deficit was \$98,646. This amount is shown as "Due to other governments" on the balance sheet.

REQUIRED SUPPLEMENTARY INFORMATION

SIXTEENTH JUDICIAL DISTRICT COURT-DISTRICT JUDGE
Parishes of Iberia, St. Martin, and St. Mary

Budgetary Comparison Schedule
General Fund

For the Year Ended December 31, 2009
With Comparative Actual Amounts for the Year Ended December 31, 2008

	2009				
	Budgeted Amounts		Actual	Variance -	2008
	Original	Final	Amounts	Positive (Negative)	Actual
Revenues:					
Fees and fines	\$ 336,965	\$ 374,550	\$ 392,716	\$ 18,166	\$ 351,334
State grants	51,702	64,032	67,011	2,979	50,471
Interest	38,084	20,324	20,313	(11)	35,056
Other	-	2,493	248	(2,245)	1,550
Total revenues	<u>426,751</u>	<u>461,399</u>	<u>480,288</u>	<u>18,889</u>	<u>438,411</u>
Expenditures:					
Current -					
Public safety:					
Salaries and related benefits	79,233	86,073	85,988	85	73,506
Operating services	92,314	144,066	131,989	12,077	90,745
Professional fees	69,042	73,892	81,406	(7,514)	65,286
Materials and supplies	56,600	55,750	46,372	9,378	37,208
Travel and other charges	95,900	104,600	68,103	36,497	57,828
Appropriation to Criminal Court Fund	131,389	100,000	98,646	1,354	17,919
Capital outlay	<u>28,500</u>	<u>27,550</u>	<u>10,239</u>	<u>17,311</u>	<u>11,169</u>
Total expenditures	<u>552,978</u>	<u>591,931</u>	<u>522,743</u>	<u>69,188</u>	<u>353,661</u>
Excess (deficiency) of revenues over expenditures	(126,227)	(130,532)	(42,455)	88,077	84,750
Other financing sources:					
Transfers in	<u>70,646</u>	<u>38,360</u>	<u>36,132</u>	<u>(2,228)</u>	<u>68,806</u>
Net change in fund balance	(55,581)	(92,172)	(6,323)	85,849	153,556
Fund balance, beginning	<u>1,322,253</u>	<u>1,322,253</u>	<u>1,322,253</u>	-	<u>1,168,697</u>
Fund balance, ending	<u>\$ 1,266,672</u>	<u>\$ 1,230,081</u>	<u>\$ 1,315,930</u>	<u>\$ 85,849</u>	<u>\$ 1,322,253</u>

SIXTEENTH JUDICIAL DISTRICT COURT-DISTRICT JUDGE
Parishes of Iberia, St. Martin, and St. Mary

Budgetary Comparison Schedule
Hearing Officer Fund

For the Year Ended December 31, 2009
With Comparative Actual Amounts for the Year Ended December 31, 2008

	2009				
	Budgeted Amounts		Actual	Variance -	2008
	Original	Final	Amounts	Positive (Negative)	Actual
Revenues:					
Fees and fines	\$ 675,000	\$ 675,000	\$ 679,944	\$ 4,944	\$ 694,706
Interest	75,300	38,360	37,095	(1,265)	71,698
Total revenues	<u>750,300</u>	<u>713,360</u>	<u>717,039</u>	<u>3,679</u>	<u>766,404</u>
Expenditures:					
Current -					
Public safety:					
Salaries and related benefits	701,859	641,225	640,987	238	621,912
Operating services	33,889	33,620	23,794	9,826	27,363
Professional fees	53,990	54,540	51,346	3,194	50,971
Materials and supplies	15,860	15,685	15,876	(191)	20,721
Travel and other charges	17,950	17,380	12,710	4,670	11,605
Appropriation to District Attorney	-	5,000	5,000	-	-
Capital outlay	<u>17,250</u>	<u>15,300</u>	<u>4,136</u>	<u>11,164</u>	<u>4,658</u>
Total expenditures	<u>840,798</u>	<u>782,750</u>	<u>753,849</u>	<u>28,901</u>	<u>737,230</u>
Excess (deficiency) of revenues over expenditures	(90,498)	(69,390)	(36,810)	32,580	29,174
Other financing uses:					
Transfers out	<u>(70,646)</u>	<u>(38,360)</u>	<u>(36,133)</u>	<u>2,227</u>	<u>(68,806)</u>
Net change in fund balance	(161,144)	(107,750)	(72,943)	34,807	(39,632)
Fund balance, beginning	<u>1,772,541</u>	<u>1,772,541</u>	<u>1,772,541</u>	<u>-</u>	<u>1,812,173</u>
Fund balance, ending	\$ 1,611,397	\$ 1,664,791	\$ 1,699,598	\$ 34,807	\$ 1,772,541

SIXTEENTH JUDICIAL DISTRICT COURT-DISTRICT JUDGE
Parishes of Iberia, St. Martin, and St. Mary

Budgetary Comparison Schedule
St. Mary Parish Drug Court Testing Fund

For the Year Ended December 31, 2009
With Comparative Actual Amounts for the Year Ended December 31, 2008

	2009			Variance -	2008
	Budgeted Amounts		Actual	Positive	Actual
	Original	Final	Amounts	(Negative)	
Revenues:					
Fees and fines	\$ 6,000	\$ 6,000	\$ 6,800	\$ 800	\$ 8,426
Interest	<u>1,500</u>	<u>380</u>	<u>344</u>	<u>(36)</u>	<u>1,654</u>
Total revenues	7,500	6,380	7,144	764	10,080
Expenditures	<u>-</u>	<u>23,886</u>	<u>23,887</u>	<u>(1)</u>	<u>1,759</u>
Net change in fund balance	7,500	(17,506)	(16,743)	765	8,321
Fund balance, beginning	<u>76,123</u>	<u>76,123</u>	<u>76,123</u>	<u>-</u>	<u>67,802</u>
Fund balance, ending	<u>\$ 83,623</u>	<u>\$ 58,617</u>	<u>\$ 59,380</u>	<u>\$ 765</u>	<u>\$ 76,123</u>

SIXTEENTH JUDICIAL DISTRICT COURT-DISTRICT JUDGE
Parishes of Iberia, St. Martin, and St. Mary

Schedule of Funding Progress
For the Year Ended December 31, 2009

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets</u>	<u>Actuarial Accrued Liabilities (AAL)</u>	<u>Unfunded Actuarial Accrued Liabilities (UAAL)</u>	<u>Funded Ratio</u>
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
January 1, 2009	\$ -	\$ 1,328,833	\$ 1,328,833	0.0%

**INTERNAL CONTROL
AND
COMPLIANCE**

KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

C. Burton Kolder, CPA*
Russell F. Champagne, CPA*
Victor R. Slaven, CPA*
P. Troy Courville, CPA*
Gerald A. Thibodeaux, Jr., CPA*
Robert S. Carter, CPA*
Arthur R. Nixon, CPA*

Tynes E. Nixon, Jr., CPA
Allen J. LaBry, CPA
Albert R. Leger, CPA, PFS, CSA*
Penny Angelle Scroggins, CPA
Christine L. Cousin, CPA
Mary T. Thibodeaux, CPA
Marshall W. Guidry, CPA
Alan M. Taylor, CPA
James R. Roy, CPA
Robert J. Metz, CPA
Kelly M. Doucet, CPA
Cheryl L. Bartley, CPA
Mandy B. Self, CPA
Paul L. Deicambre, Jr., CPA
Wanda F. Arcement, CPA, CVA
Kristin B. Dauzat, CPA
Richard R. Anderson Sr., CPA
Carolyn C. Anderson, CPA

Retired:
Conrad O. Chapman, CPA* 2006
Harry J. Clostio, CPA 2007

* A Professional Accounting Corporation

OFFICES

183 South Beadle Rd.
Lafayette, LA 70508
Phone (337) 232-4141
Fax (337) 232-8660

450 East Main Street
New Iberia, LA 70560
Phone (337) 367-9204
Fax (337) 367-9208

113 East Bridge St.
Breaux Bridge, LA 70517
Phone (337) 332-4020
Fax (337) 332-2667

200 South Main Street
Abbeville, LA 70510
Phone (337) 893-7944
Fax (337) 893-7946

1234 David Dr. Ste 203
Morgan City, LA 70380
Phone (985) 384-2020
Fax (985) 384-3020

1013 Main Street
Franklin, LA 70538
Phone (337) 828-0272
Fax (337) 828-0290

408 West Cotton Street
Ville Platte, LA 70566
Phone (337) 363-2792
Fax (337) 363-3049

133 East Waddil St.
Marksville, LA 71351
Phone (318) 253-9252
Fax (318) 253-8681

332 West Sixth Avenue
Oberlin, LA 70655
Phone (337) 639-4737
Fax (337) 639-4568

621 Main Street
Priestville, LA 71360
Phone (318) 442-4421
Fax (318) 442-9833

WEB SITE
WWW.KCSRCPAS.COM

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Honorable Judges of the
Sixteenth Judicial District Court-District Judge
Parishes of Iberia, St. Martin and St. Mary, Louisiana
New Iberia, Louisiana

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Sixteenth Judicial District Court-District Judge (District Court Judge) as of and for the year ended December 31, 2009, which collectively comprise the District Court Judge's basic financial statements and have issued our report thereon dated May 18, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the District Court Judge's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District Court Judge's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District Court Judge's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, or material weaknesses, as defined above. However, we identified a deficiency in internal control over financial reporting, described in the accompanying summary schedule of current and prior year audit findings and management's corrective action plan as item 09-1(IC), that we consider to be a significant deficiency in internal control over financial reporting. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District Court Judge's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

The District Court Judge's response to the finding identified in our audit is described in the accompanying schedule of current and prior year audit findings and management's corrective action plan. We did not audit District Court Judge's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the Judicial District Judge's management, the judges en banc, and Louisiana Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Kolder, Champagne, Slaven & Company, LLC
Certified Public Accountants

New Iberia, Louisiana
May 18, 2010

SIXTEENTH JUDICIAL DISTRICT COURT-DISTRICT JUDGE
Parishes of Iberia, St. Martin, and St. Mary

Summary Schedule of Current and Prior Year Audit Findings
and Corrective Action Plan
Year Ended December 31, 2009

Ref. No.	Fiscal Year Finding Initially Occurred	Description of finding	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Completion Date
CURRENT YEAR (12/31/09) --						
09-1(IC)	2007	The Sixteenth Judicial District Court District Judge does not have a staff person who has the qualifications and training to apply generally accepted accounting principles (GAAP) in preparing its financial statements, including the related notes.	No	The Sixteenth Judicial District Court District Judge has evaluated the cost vs. benefit of establishing internal controls over the preparation of financial statements in accordance with GAAP, and determined that it is in the best interests of the government to outsource this task to its independent auditors, and to carefully review the draft financial statements and notes prior to approving them and accepting responsibility for their contents and presentation.	Stephanie Richardson, Court Admin.	N/A
PRIOR YEAR (12/31/08) --						
08-1(IC)	2007	The Sixteenth Judicial District Court District Judge does not have a staff person who has the qualifications and training to apply generally accepted accounting principles (GAAP) in preparing its financial statements, including the related notes.	No	The Sixteenth Judicial District Court District Judge has evaluated the cost vs. benefit of establishing internal controls over the preparation of financial statements in accordance with GAAP, and determined that it is in the best interests of the government to outsource this task to its independent auditors, and to carefully review the draft financial statements and notes prior to approving them and accepting responsibility for their contents and presentation.	Stephanie Richardson, Court Admin.	N/A